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ABSTRACT OF THE DISCLOSURE

An acrylic resin composition suitable for the preparation of capstock for siding panels and having excellent impact resistance, weatherability and processability and a low gloss, which comprises 30 to 100 % by weight of an impact modifier having a multilayer structure and 0 to 70 % by weight of a methyl methacrylate homopolymer or copolymer and whose MFI (melt flow index measured according to ASTM D-1238 at 230°C and a load of 3.8 kg) is not more than 0.35 g/10 minutes.